

# **EXHIBIT 34**

## CASHIER AUDIT

### HYUNDAI

We audited the cashier in the service department and we reviewed their procedures and physically counted the cash draw. We matched the cash in the draw to the amount of cash received today from customer payments plus the beginning balance less the amount of petty cash that was used for purchases. At the time of the physical cash count there was a \$19 overage that Leah the cashier attributed to an R.O. she most likely was waiting to receive from the parts department.

All R.O. tickets are reconciled at the end of the day so at any point throughout the day the cashier does not know how much cash should be in their draw at any given time.

### SUBARU / MITSUBISHI

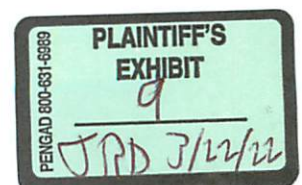
The Subaru / Mitsubishi cashier followed similar procedures to the Hyundai store. We conducted the same audit as we did at Hyundai, the cashier used the same draw for both Subaru and Mitsubishi. We totaled all of the cash receipts from today and added back the starting balance. Her cash in the draw was spot on to the amount totaled. In total there were no problems with the cashier in this store.

### NISSAN

We talked to the cashier for Toyota and reviewed her procedures, her procedure were in line with the other stores. The only difference here is that Eliot periodically takes cash from the draw and leaves and IOU. We were told that Eliot uses this money if he needs to buy a part immediately for a customer, they claim to get the receipt at the end of the day. On the day of our audit Eliot had two IOUs one for \$75 and one for \$45. This is the opposite procedure for all other stores in which petty cash is paid when the receipt is received. After the physical cash audit we discovered that there was an \$8.48 overage which will either be found or cleared by the end of the day.

### CHRYSELER

We talked to the cashier and reviewed her procedures; they are in line with the other stores. One thing to note is that the cashier at this store made sure to take the extra steps of confirming with her manager and Debbie that it was alright to let us into her office and physically touch her cash draw. This was an added security step that was not present in the other stores. We audited her physical cash draw and noted that it was in balance to the amount of cash receipts collected.



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We reviewed the procedures of the cashier and confirmed that they are in line with the other stores. The cashier's draw at the time of our audit was \$2.70 over, a minor difference. The main item of interest with this audit was that there was a R.O. ticket for a customer named Kevin Baker who paid \$75 for a repair that the ticket reported cost \$136. The cashier stapled the money to the actual R.O. at the time of our visit the R.O. along with the cash was sitting out open on the desk; not secured in the register or safe. Per the cashier she is waiting to talk to the service advisor about what course they will take to close out the ticket.